

WAUKESHA COUNTY, WISCONSIN
 COMBINED STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS -
 ALL PROPRIETARY FUND TYPES
 AND DISCRETELY PRESENTED COMPONENT UNIT
 FOR THE YEAR ENDED DECEMBER 31, 2001

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government
Operating Revenues:			
Charges for services	\$ 6,683,783	\$ 176,529	\$ 6,860,312
Interdepartmental revenues	376,074	8,137,643	8,513,717
Miscellaneous revenues	259,714	376,585	636,299
Total Operating Revenues	<u>7,319,571</u>	<u>8,690,757</u>	<u>16,010,328</u>
Operating Expenses:			
Environment, parks and education	5,026,052		5,026,052
Transportation	453,197	2,167,779	2,620,976
General administration	1,411,383	5,672,614	7,083,997
Housing assistance payments			
Estimated future claims expense		584,394	584,394
Depreciation	1,818,274	2,531,027	4,349,301
Total Operating Expenses	<u>8,708,906</u>	<u>10,955,814</u>	<u>19,664,720</u>
Operating (Loss)	<u>(1,389,335)</u>	<u>(2,265,057)</u>	<u>(3,654,392)</u>
Non-Operating Revenues (Expenses):			
General property taxes	391,454	974,000	1,365,454
Intergovernmental contracts/grants	1,102,893		1,102,893
Investment income	365,737	695,871	1,061,608
Donations	6,332		6,332
Interest expense and fiscal charges	(47,238)	(55,787)	(103,025)
Gain (loss) on disposal of fixed assets	6,909	296,941	303,850
Total Non-Operating Revenues	<u>1,826,087</u>	<u>1,911,025</u>	<u>3,737,112</u>
Income (Loss) Before Contributions and Operating Transfers	436,752	(354,032)	82,720
Operating Transfers In	1,076,667	1,000,000	2,076,667
Operating Transfers Out	<u>(250,000)</u>	<u>(40,000)</u>	<u>(290,000)</u>
Income Before Contributions and Amortization	1,263,419	605,968	1,869,387
Capital contributions	774,822		774,822
Add depreciation on fixed assets acquired by grants externally restricted for capital acquisitions and construction	<u>593,966</u>		<u>593,966</u>
Increase in retained earnings	2,632,207	605,968	3,238,175
Retained Earnings - January 1	26,040,398	17,443,630	43,484,028
Prior year adjustments			
Retained Earnings - December 31	<u>\$ 28,672,605</u>	<u>\$ 18,049,598</u>	<u>\$ 46,722,203</u>

See notes to financial statements.

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	Totals (Memorandum Only)
Component Unit	Reporting Entity
\$	\$ 6,860,312
	8,513,717
	636,299
	<u>16,010,328</u>
	5,026,052
	2,620,976
185,922	7,269,919
1,293,456	1,293,456
	584,394
78	4,349,379
<u>1,479,456</u>	<u>21,144,176</u>
<u>(1,479,456)</u>	<u>(5,133,848)</u>
	1,365,454
1,477,721	2,580,614
21,811	1,083,419
	6,332
	(103,025)
	303,850
<u>1,499,532</u>	<u>5,236,644</u>
20,076	102,796
	2,076,667
	<u>(290,000)</u>
20,076	1,889,463
	774,822
	<u>593,966</u>
20,076	3,258,251
521,723	44,005,751
(521)	(521)
<u>\$ 541,278</u>	<u>\$ 47,263,481</u>